



IMAGE WEST

PROFIT SHARING PLAN

PLAN SUMMARY DESCRIPTION



P R O F I T S H A R I N G P L A N

P L A N S U M M A R Y D E S C R I P T I O N

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IMAGE WEST, LIMITED. A CALIFORNIA CORPORATION
PROFIT SHARING PLAN

SUMMARY PLAN DESCRIPTION

I

TYPE OF PLAN

(1) EFFECTIVE DATE OF PLAN

The Company has adopted, effective July 1, 1979, a Profit Sharing Plan for the exclusive benefit of the Eligible Employees and their Beneficiaries. The purpose of the Plan is to reward Eligible Employees for long and loyal service by providing them with Retirement Benefits. It may also provide some additional benefits in the event of death, disability, or other termination of employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Each year between now and your retirement, the Company intends to share with each Eligible Employee a portion of the profit it earns. When you retire, you will be entitled to receive the value of the amounts which have accumulated in your account. The Plan will cost employees nothing. Your efforts added to the efforts of all other employees may contribute to the profit earned by the Company each year. It is only from Company profits that contributions can be made to the Plan.

This Plan is designed to supplement benefits provided to you through Company contributions to Social Security. Even though you may satisfy the Eligibility Requirements of the Plan (see "PARTICIPATION" section), it is possible, that during some years no contribution will be made to your account in the Plan because you do not earn "Excess Compensation". Only after a Contribution is made to your account do you participate in its benefits.

This announcement is a brief description of the Plan and Trust Agreement (the "Plan"). It is not meant to interpret, extend or change the Plan in any way. The provisions of the Plan can only be determined accurately by consulting the Plan itself. A copy of the Plan is on file at the Company office and may be read by any employee at any reasonable time. In the event of any discrepancy between this announcement and the actual provisions of the Plan, the Plan shall govern.

II
TYPE OF ADMINISTRATION

(1) USE OF TRUST

The Plan is administered under a written Plan and Trust Agreement entered into between the Trustee(s) and the Company.

(2) THE TRUSTEES

The Trustee(s) are responsible for the investment of the Plan assets. They may appoint such persons or companies as they deem necessary to carry out their responsibilities. The name(s) and address of the Plan's Trustee(s) are:

Clifford J. Brown
Brian K. Ross
Barry Leigh Weissman
9595 Wilshire Boulevard
Suite 710
Beverly Hills, California 90212

The Plan number assigned by the Sponsor is 001.

(3) PLAN YEAR

July 1st is the first day of the twelve (12) month Plan Year and June 30th is the last day, or the Anniversary Date. Plan records are maintained on this basis.

The first Anniversary Date of the Plan is June 30, 1980.

(4) PLAN ADMINISTRATOR

The Plan Administrator is responsible for the administration of the Plan.

The name, address and business telephone number of the Plan Administrator is:

Image West, Ltd.
A California Corporation
c/o Barry Leigh Weissman
9595 Wilshire Boulevard
Suite 710
Beverly Hills, California 90212

The Employer Identification Number is:
95-2958471

(5) SERVICE OF PROCESS

The Plans Agent for Service of Legal Process is:

Barry Leigh Weissman
9595 Wilshire Boulevard, Suite 710
Beverly Hills, California 90212

Legal process can also be made upon the Plan Trustee or Plan Administrator.

III
PARTICIPATION

(1) SPECIFIC REQUIREMENTS FOR PARTICIPATION

Employees whose employment is governed by a collective bargaining agreement under which retirement benefits were the subject of good faith bargaining will not be eligible to participate in the Plan. All other employees will be eligible to participate as follows:

An employee becomes eligible to participate when he has completed one (1) Year of Service and has reached his twenty-fourth and one-half birthday.

(2) EFFECTIVE DATE OF PARTICIPATION

An employee who meets the above eligibility requirements will become a Participant in the Plan as of the first day of the Plan Year in which he met the requirements.

IV
CONTRIBUTIONS

(1) CONTRIBUTIONS BY THE COMPANY

Active Participants are eligible to share in and benefit from the profits of the Company. A portion of the Company profits each year may be placed in a trust fund for the benefit of all employees who participate in the Plan. The Company contribution will be allocated as follows:

(a) You will be allocated an amount not to exceed 7% of your Covered Compensation in excess of \$22,900 (called Excess Compensation).

(b) The balance of the contribution, if any, will be allocated among all participants in proportion to each Participant's Covered Compensation.

If, in a given year, the Company does not contribute an amount equal to the above stated percentage of Excess Compensation for all Participants, each Participant will be allocated a share of the contribution in the same proportion that his Excess Compensation bears to the total Excess Compensation of all Participants for that year.

"Covered Compensation" means total pay earned during a Plan Year.

(2) AMOUNT OF CONTRIBUTION

The amount contributed to the Plan each year is determined by the board of directors of the Company.

In addition to the Company contribution made to each Participant's account, his account will be credited annually with his pro rata share of the investment earnings or losses of the trust fund. Each Participant's account will also grow from "forfeitures" created by Participants in the Plan who terminate their employment with the Company before their account became fully vested.

Participants whose employment terminated during a Plan Year for reasons of death will not share in the allocations for the year regardless of the number of Hours of Service they completed during that Plan Year.

Participants whose employment terminated during a Plan Year for reasons of disability will not share in the allocations for the year regardless of the number of Hours of Service they completed during that Plan Year.

Participants whose employment terminated for reasons other than death, disability, or retirement will not share in the allocations of contributions, forfeitures or any earnings or losses for that Plan Year.

(3) LIFE INSURANCE

If a life insurance policy is purchased with a portion of the company contribution made to a Participant's account, his account will be reduced by the amount of the premium and credited with any policy dividends.

(4) PAYMENT OF BENEFITS

When you retire, or become disabled under the Plan, you will be entitled to receive 100% of your Account Balance.

If you die while a participant in the Plan or before any or all benefits are paid to you, your beneficiary will be entitled to receive 100% of your account balance. Beneficiaries may be named on a designation form available from, and filed with, the Administrator.

The Administrator will direct the Trustee to pay your benefit under one or more options such as a single lump sum payment, or in equal installments over not more than a 15 year period. While the amount and timing of the form of payment will vary depending on the option selected, it will have a dollar value equivalent to the value of your account at retirement.

(5) BENEFITS NOT INSURED BY PBGC

Benefits provided by this Plan are not insured by the Pension Benefit Guaranty Corporation (PBGC) under Title IV of The Employee Retirement Income Security Act of 1974 (ERISA) because the insurance provisions under ERISA are not applicable to this particular Plan.

(6) RETIREMENT DATE

Your Normal Retirement Date is the Anniversary Date coinciding with or next following your 65th birthday, or the 11th Anniversary Date of joining the Plan, if later.

"Late Retirement". You may postpone your retirement for Plan purposes beyond your Normal Retirement Date.

(7) DEATH OR DISABILITY BENEFIT

In the event of your death prior to retirement, the full value of your Account Balance will be paid to your Beneficiary on the Anniversary Date coinciding with or next following such death. Similarly, if you become totally and permanently disabled, the full value of your Account Balance will be distributed to you.

(8) ANNUAL STATEMENT

Each year that an addition is made to your Account Balance, you will be given a statement disclosing the value of your Account Balance and any benefits to which you may become entitled.

(9) LOSS OF BENEFITS AND VESTING

This plan is designed to encourage you to stay with the Company until retirement. Immediate payment of your entire Account Balance under the Plan is available to you only at retirement, death or permanent and total disability. If you leave the employ of the Company before retirement, death or disability, you will be entitled to receive only a "vested" portion of the value of your Account. The vested portion of a Participant's Account is based on his number of Year(s) of Service with the Company.

Your Vested Interest will be determined in accordance with the following schedule:

Vesting Schedule	
Years of Service	Percentage
4	40 %
5	45 %
6	50 %
7	60 %
8	70 %
9	80 %
10	90 %
11	100 %

If you leave the employ of the company or have a Break in Service, your Vested Interest will normally be distributed to you at the time you would have received it had you remained in the employ of the Company (e.g., in the event of retirement, death or disability). Until such time, your unpaid Vested interest may be segregated in a special account.

The Administrator in his sole discretion (based on uniform principles consistently applied) may direct the Trustees on or after the Anniversary Date following a 1-Year Break in Service, to distribute your Vested Interest to you prior to the date it would normally be distributed; provided, however, that your written consent is given for amounts in excess of \$1,750.

"Year of Service". You will be credited with a Year of Service for each Plan Year during which you work at least 1,000 hours for the Company.

"Hour of Service". You will be credited with an Hour of Service for each hour that you are compensated by the Employer for performing duties during a Plan Year.

V
BREAK IN SERVICE

(1) EXPLANATION OF BREAK IN SERVICE

If you work 500 hours or less in any Plan Year, you will incur a "Break in Service" which may adversely affect your eligibility for benefits under the Plan.

A Break in Service is a Plan Year during which you have not completed more than 500 hours of service with the Company for reasons other than absences described in the following paragraphs. A Break in Service does not occur for the year in which you enter the Plan or leave the Plan for reasons of retirement, death, or total and permanent disability.

Your status as an employee will not be interrupted or severed because you are transferred from one participating employer to another participating employer (if any), or if you are absent from employment due to an authorized leave of absence occasioned by illness, military service or any other reason established by the Company in a non-discriminatory manner. Such authorized leave of absence will not be considered a Break in Service.

If you are re-employed after a break-in-service and were vested in any portion of the company's contributions, you will receive credit for your years of service prior to the break in service when you have completed one year of service after your reemployment. If you are a non-vested Participant at the time of termination of employment, you will lose credit for your Years of Service prior to a Break in Service only when your period of absence equals or exceeds your pre-break Years of Service.

VI
NON-TRANSFERABLE INTEREST

(1) ALIENATION OF ACCOUNTS

Participants' interests in their accounts, including their "Vested" interests, may not be alienated, that is sold, used as collateral for a loan, given away or otherwise transferred. Also, Participants' creditors may not attach, garnish or otherwise interfere with Participants' accounts. However, if at the time a Participant or his Beneficiary is entitled to receive a benefit, and he is indebted under the provisions of the Plan to the Trustee(s), the Administrator of the Plan, the Administrator may direct the Trustee(s) to first satisfy that debt before paying the benefit over to the Participant or Beneficiary.

(2) LOANS

Upon written application to the company, and based on proven financial emergency (such as illness or death in your immediate family; unemployment or severe curtailment of your income due to reasons beyond your control; or for establishing or preserving your home) the Company may direct the Trustees to make a loan to you to meet the emergency. If an application for a loan is approved, the amount of the loan may not exceed 100% of the vested interest in your account. All loans made to Participants are considered an investment of the Trust Fund and must therefore bear a reasonable rate of interest and further, must be adequately secured.

(3) VOLUNTARY CONTRIBUTIONS

Each Participant in the Plan may voluntarily contribute to the Trust Fund up to 10% of his total Annual Compensation for each year he is in the Plan. This contribution is not mandatory, it is not tax deductible, and it will be invested by the Trustees in the general Trust Fund assets. You are always fully Vested in your Voluntary Contributions plus any investment gains or minus any investment losses, and your interest in this account cannot be Forfeited for any reason. You may withdraw your Voluntary Contributions including, with the Administrator's consent, any gain thereon; but in such event, you will be barred from making any additional Voluntary Contributions for two (2) years. When you retire or otherwise become eligible for plan benefits, the value of your voluntary contributions will be used to provide additional benefits.

VII

CLAIMS BY PARTICIPANTS OR BENEFICIARIES

(1) CLAIMS PROCEDURE

In anticipation of retirement or at termination of employment for any other reason, a Participant or his Beneficiary should make a request for any Plan benefits to which he is entitled. The request may be made orally or in written form and should be made to the Administrator who will act on such request.

Such request shall be considered a claim and shall be subject to a full and fair review. If a claim is wholly or partially denied, the claim may be appealed in accordance with the claims review procedure below.

(2) CLAIMS REVIEW PROCEDURES

Claims for benefits under the Plan may be filed with the Administrator on forms supplied by the Employer. Written notice of the disposition of a claim shall be furnished the claimant within 60 days after the application is filed. In the event the claim is denied, the reasons or the provisions of the Plan shall be cited and, where appropriate, an explanation as to how the claimant can perfect the Claim will be provided.

Any Employee, Former Employee, or Beneficiary of either, who has been denied a benefit shall be entitled, upon request to the Administrator, to appeal the denial of his claim. If the claimant wishes further consideration of his position, he may obtain a form from the Administrator on which to request a hearing. Such form, together with a written statement of the claimant's position, shall be filed with the Administrator no later than 60 days after receipt of the written notification. The Administrator shall schedule an opportunity for a full and fair hearing of the issue and decide on the appeal within 60 days after receipt of the written notification. The Administrator's decision shall be communicated in writing to the claimant and shall advise the claimant if he has any right to appeal the decision.

(3) DESIGNATION OF BENEFICIARIES

Every participant or former participant may designate the person or persons who are to receive benefits under the Plan in the event of his death. This designation shall be made on a form available from, and to be filed with the Administrator. You may change your designation at any time.

(4) REQUEST FOR QUALIFICATION

A Determination Letter from the Internal Revenue Service has been or will be requested with respect to Plan qualification.

VIII
STATEMENT OF ERISA RIGHTS

(1) EXPLANATION

As a Participant in this Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974. ERISA provides that all Plan Participants shall be entitled to:

examine, without charge, at the Plan Administrator's office and at other specified locations such as worksites and union halls, all Plan documents, including insurance contracts, collective bargaining agreements and copies of all documents filed by the Plan with the U.S. Department of Labor, such as detailed annual reports and Plan descriptions.

obtain copies of all Plan documents and other Plan information upon written request to the Plan Administrator; the Plan Administrator may make a reasonable charge for the copies.

receive a summary of the Plan's annual financial report.

The Plan Administrator is required by law to furnish each Participant with a copy of this summary annual report.

obtain a statement telling you whether you have a right to receive a pension at normal retirement age (which is specified in the Summary Plan Description) and if so, what your benefits would be at normal retirement age if you stop working under the Plan now. If you do not have a right to a pension, the statement will tell you how many more years you have to work to get a right to a pension. This statement must be requested in writing and is not required to be given more than once a year. The Plan must provide the statement free of charge.

In addition to creating rights for Plan Participants, ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Plan Participants and beneficiaries. No one, including your employer, your union, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a pension benefit or exercising your rights under ERISA. If your claim for a pension benefit is denied in whole or in part you must receive

a written explanation of the reason for the denial. You have the right to have the Plan review and reconsider your claim. Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request materials from the Plan and do not receive them within 30 days, you may file suit in a federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to \$100 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Administrator. If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or federal court. If it should happen that Plan fiduciaries misuse the Plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous. If you have any questions about your Plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, you should contact the nearest Area Office of the U.S. Labor-Management Services Administration, Department of Labor.

IMAGE WEST LIMITED

EMPLOYEE PROFIT SHARING PLAN

APPLICATION

EMPLOYEE NAME:

Last, First Middle

HOME ADDRESS:

(Zip)

DATE OF BIRTH:

SOCIAL SECURITY NUMBER:

DATE OF FIRST EMPLOYMENT WITH IWL _____
mo-day-yr

DESIGNATION OF BENEFICIARY:

IW USE ONLY

Dates Verified By: _____

Date First 24 1/2: _____

Date 1 Yr. Svc. : _____

Date of First
Participation : _____

IN CASE OF MY DEATH, I HEREBY DESIGNATE THE FOLLOWING PERSON
OR PERSONS TO RECEIVE ALL OF THE BENEFITS FROM MY INTEREST
IN THE PROFIT SHARING PLAN (IF MORE THAN ONE PERSON NAMED,
TO SHARE EQUALLY) :

Name	Address	Relationship
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Name	Address	Relationship
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Name	Address	Relationship
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Date Signed

Signature of Employee